

22-45-000
GOVERNOR'S OFFICE.

March 29, 1923.

Hon. S. L. Staples,
Secretary of State,
Capitol Building,
Austin, Texas.

Dear Mr. Secretary:

I am filing herewith, as provided by law, together with my veto thereof, Senate Bill No. 357.

The purpose of this bill is to release the property of the Timpan and Henderson Railway Company from the payment of taxes levied against it, for State and County purposes, for the years 1917 to 1922, inclusive. This act is clearly unconstitutional. Section 8 of the Constitution, in dealing with tax matters, says that all property belonging to persons or corporations shall be assessed in proportion to its value, and that the Legislature shall have no power to release any corporation or individual from paying its proportionate tax. It is true, the same section of the Constitution provides that, in case of great public calamity in any county, the Legislature may release the inhabitants of said county from the payment of taxes levied for State and County purposes. This legislative act declares, in its preamble, that, on account of a great public calamity in the counties through which this road runs, it is proper and constitutional for this road to be released from paying any taxes during the five years named in the bill. If the inhabitants, as the Constitution says, are entitled to be released from taxes on account of a public calamity, then all the inhabitants of the counties through which the road runs should have their taxes released.

The Legislature is not given power anywhere in the Constitution to release the taxes of a single individual or corporation. The calamity must be public, if the Legislature is vested with authority to remit taxes. This particular bill sets forth the fact that the railroad has not been successful in its operations, that its bridges have been burned and its tracks washed away, and that, for these reasons, it should not be required to pay its taxes. The railroad is private property, not public. The Legislature had as well pass a bill relieving some stockman from paying his taxes because his cattle business had not been successful, or releasing some merchant from paying his taxes because he had failed in business, or some individual farmer from paying his taxes because, for some reason, he had not been able to make ends meet, financially, on the farm for a series of years.

Because the bill is clearly unconstitutional, it is by me vetoed and herewith filed with you, as provided in matters of this kind.

Respectfully.



Governor.